Make Sure Earnings Are Reported Under Correct Name And Social Security Number

Because a person's Social Security benefits are based on his or her earnings record, it's important that the earnings are accurately reported. Although you—the employer—have the reporting responsibility, your employees should make sure their wages are correctly reported.

Remind employees to:

 check the W--2 they receive each January to make sure their name and Social Security number are correctly stated as shown on their Social Security card; and

or court order) to Social

Security, as well as to

their payroll office.

promptly report a name change
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 Security, the employee must
 (marriage, divorce

Nearly all name changes are for women, and some women who marry choose not to use their married name in their business or working life. It doesn't matter which name is used, but it's important that the name on the employee's Social Security record and the name to which earnings are reported are the same. Otherwise, the employee's earnings will not be posted on her Social Security earnings record, and she will not receive the correct amount of benefits when filing a claim for Social Security benefits.

complete Form SS--5 (Application for a Social Security Card) and return it to Social Security. She will need to provide a document that shows both her old and new names, such as a marriage certificate or divorce decree or two documents (one that shows the old name and one that shows the new name). If the employee was born outside the U.S., she also may need proof of U.S. citizenship or that she is living in the U.S. legally and is allowed to work.

To have a supply of SS--5s available when an employee wants to report a name change, call our toll--free number, 1--800--772--1213.

to order the forms. You also may want to furnish copies of *Changing your name?*(Publication No. 05--10642).
It also can be ordered by calling the toll--free number.